

## Exempt Organization Returns – Tax Year 2008

Due dates are always on the 15<sup>th</sup> of the month. However, when the 15<sup>th</sup> of the month falls on a weekend or holiday, IRS accepts returns as timely filed if received by the next business day – these are the dates shown in the table below in the “Timely Filed Date” columns.

**IMPORTANT:** The “Form 8868 Extended Date” columns show the valid dates to enter on Form 8868 (***always the 15<sup>th</sup> of the month***) when requesting an extension of time to file the return.

Tax Period Beginning & Ending Dates	Tax Period	Forms 990, 990-EZ, 990-N, 990-PF, 990-T (trust other than sec. 401(a) or 408(a) trusts), 4720 & 990-T (corp.)  Timely Filed Date	Form 990-T (sec. 401(a) or 408(a) trust)  Timely Filed Date	Forms 990, 990-EZ, 990-PF, 990-T Trusts (other than sec. 401(a) or 408(a) trusts), 4720 & 990-T (corp.)  Form 8868 Extended Date for Automatic 3-Month Extension	Form 990-T (corporation)  Form 8868 Extended Date for Automatic 6-Month Extension	Form 990-T (sec. 401(a) or 408(a) trust)  Form 8868 Extended Date for 3-Month Extension	Tax Year of Return
01/01/08—12/31/08	200812	05/15/09	04/15/09	08/15/09	11/15/09	07/15/09	2008
02/01/08—01/31/09	200901	06/15/09	05/15/09	09/15/09	12/15/09	08/15/09	2008
03/01/08—02/29/09	200902	07/15/09	06/15/09	10/15/09	01/15/10	09/15/09	2008
04/01/08—03/31/09	200903	08/17/09	07/15/09	11/15/09	02/15/10	10/15/09	2008
05/01/08—04/30/09	200904	09/15/09	08/17/09	12/15/09	03/15/10	11/15/09	2008
06/01/08—05/31/09	200905	10/15/09	09/15/09	01/15/10	04/15/10	12/15/09	2008
07/01/08—06/30/09	200906	11/16/09	10/15/09	02/15/10	05/15/10	01/15/10	2008
08/01/08—07/31/09	200907	12/15/09	11/16/09	03/15/10	06/15/10	02/15/10	2008
09/01/08—08/31/09	200908	01/15/10	12/15/09	04/15/10	07/15/10	03/15/10	2008
10/01/08—09/30/09	200909	02/15/10	01/15/10	05/15/10	08/15/10	04/15/10	2008
11/01/08—10/31/09	200910	03/15/10	02/15/10	06/15/10	09/15/10	05/15/10	2008
12/01/08—11/30/09	200911	04/15/10	03/15/10	07/15/10	10/15/10	06/15/10	2008

Note: Forms 1041-A and 5227 are calendar year returns and are due on April 15, 2009.  
The extended due date is July 15, 2009.